

COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WYNDND  
 BUYER: UNKNOWN  
 VIEW: WYNDND J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F52876		45C	5314	1966	4,885	\$2,735.60	\$2,722.25	\$13.35
F52876		45C	5314	1968	2,164	\$1,211.84	\$1,190.92	\$20.92
CABLE 0006PR 22G 0006-0008PR		TOTAL AIC: 5314			7,049	\$3,947.44	\$3,913.17	\$34.27
F52876		45C	5326	1966	2,637	\$1,634.94	\$1,626.96	\$7.98
F52876		45C	5326	1968	19,053	\$11,812.86	\$11,608.97	\$203.89
F52876		45C	5326	1969	14,297	\$8,864.14	\$8,648.68	\$215.46
F52876		45C	5326	1970	1,397	\$866.14	\$838.44	\$27.70
F52876		45C	5326	1971	7,038	\$4,363.56	\$4,170.52	\$193.04
F52876		45C	5326	1973	4,186	\$2,595.32	\$2,400.04	\$195.28
F52876		45C	5326	1974	5,769	\$3,576.78	\$3,245.25	\$331.53
F52876		45C	5326	1979	75,932	\$47,077.84	\$37,538.99	\$9,538.85
F52876		45C	5326	1981	791	\$490.42	\$363.58	\$126.84
CABLE 0011PR 19G 0009-0013PR		TOTAL AIC: 5326			131,100	\$81,282.00	\$70,441.42	\$10,840.58
F52876		45C	5330	1966	15,790	\$9,316.10	\$9,270.64	\$45.46
F52876		45C	5330	1968	4,950	\$2,920.50	\$2,870.09	\$50.41
F52876		45C	5330	1976	1,726	\$1,018.34	\$884.04	\$134.30
F52876		45C	5330	1977	1,018	\$600.62	\$508.25	\$92.37
F52876		45C	5330	1978	6,016	\$3,549.44	\$2,919.99	\$629.45
F52876		45C	5330	1979	20,462	\$12,072.58	\$9,626.45	\$2,446.13
F52876		45C	5330	1980	9,258	\$5,462.22	\$4,207.57	\$1,254.65
F52876		45C	5330	1981	20	\$11.80	\$8.75	\$3.05
F52876		45C	5330	1982	3,190	\$4,306.50	\$3,228.85	\$1,077.65
F52876		45C	5330	1983	1,510	\$2,778.40	\$2,001.36	\$777.04
F52876		45C	5330	1989	1,734	\$4,040.22	\$2,007.94	\$2,032.28
CABLE 0011PR 22G 0009-0013PR		TOTAL AIC: 5330			65,674	\$46,076.72	\$37,533.92	\$8,542.80
F52876		45C	5332	1971	33,622	\$18,492.10	\$17,674.02	\$818.08
F52876		45C	5332	1972	80	\$44.00	\$41.40	\$2.60
CABLE 0011PR 24G 0009-0013PR		TOTAL AIC: 5332			33,702	\$18,536.10	\$17,715.41	\$820.69
F52876		45C	5340	1966	552	\$358.80	\$357.05	\$1.75

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F52876		45C	5340	1968	6,778	\$4,405.70	\$4,329.66	\$76.04
F52876		45C	5340	1969	18,058	\$11,737.70	\$11,452.39	\$285.31
F52876		45C	5340	1978	13,055	\$8,485.75	\$6,980.90	\$1,504.85
F52876		45C	5340	1979	19,601	\$12,740.65	\$10,159.16	\$2,581.49
F52876		45C	5340	1987	980	\$3,126.20	\$1,816.71	\$1,309.49
CABLE 0016PR 19G 0014-0020PR		TOTAL AIC: 5340		59,024		\$40,854.80	\$35,095.86	\$5,758.94
F52876		45C	5344	1968	6,792	\$4,482.72	\$4,405.35	\$77.37
F52876		45C	5344	1979	40,126	\$26,483.16	\$21,117.18	\$5,365.98
F52876		45C	5344	1980	10,768	\$7,106.88	\$5,474.46	\$1,632.42
F52876		45C	5344	1989	55	\$133.65	\$66.42	\$67.23
CABLE 0016PR 22G 0014-0020PR		TOTAL AIC: 5344		57,741		\$38,206.41	\$31,063.41	\$7,143.00
F52876		45C	5356	1966	14,240	\$10,537.60	\$10,486.18	\$51.42
F52876		45C	5356	1969	39,205	\$29,011.70	\$28,306.51	\$705.19
F52876		45C	5356	1970	8,504	\$6,292.96	\$6,091.67	\$201.29
F52876		45C	5356	1974	5,214	\$3,858.36	\$3,500.73	\$357.63
F52876		45C	5356	1979	19,312	\$14,290.88	\$11,395.28	\$2,895.60
F52876		45C	5356	1982	64	\$94.08	\$70.54	\$23.54
F52876		45C	5356	1994	2,876	\$14,207.44	\$3,348.91	\$10,858.53
CABLE 0025PR 19G 0021-0038PR		TOTAL AIC: 5356		89,415		\$78,293.02	\$63,199.82	\$15,093.20
F52876		45C	5360	1969	5,100	\$3,723.00	\$3,632.50	\$90.50
F52876		45C	5360	1971	394	\$287.62	\$274.90	\$12.72
F52876		45C	5360	1977	4,365	\$3,186.45	\$2,696.42	\$490.03
F52876		45C	5360	1978	948	\$692.04	\$569.31	\$122.73
F52876		45C	5360	1979	30,171	\$22,024.83	\$17,562.19	\$4,462.64
F52876		45C	5360	1980	2,084	\$1,521.32	\$1,171.88	\$349.44
F52876		45C	5360	1995	1,586	\$11,546.08	\$2,002.89	\$9,543.19
F52876		45C	5360	1997	42,420	\$247,732.80	\$9,199.29	\$238,533.51
F52876		45C	5360	1998	9,366	\$83,605.76	\$2,581.84	\$81,023.92
CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		96,434		\$374,319.90	\$39,691.22	\$334,628.68

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							RESERVE	NET BOOK COST
F52876		45C	5362	1982	230	\$418.60	\$313.85	\$104.75
F52876		45C	5362	1990	1,115	\$4,136.65	\$1,864.97	\$2,271.68
F52876		45C	5362	1994	30	\$124.50	\$29.35	\$95.15
CABLE 0025PR 24G 0021-0038PR			TOTAL AIC: 5362		1,375	\$4,679.75	\$2,208.17	\$2,471.58
F52876		45C	5366	1975	647	\$556.42	\$494.36	\$62.06
F52876		45C	5366	1979	423	\$363.78	\$290.07	\$73.71
CABLE 0025PR 26G 0021-0038PR			TOTAL AIC: 5366		1,070	\$920.20	\$784.43	\$135.77
F52876		45C	5372	1968	11,895	\$13,560.30	\$13,326.25	\$234.05
F52876		45C	5372	1969	12,085	\$13,776.90	\$13,442.02	\$334.88
F52876		45C	5372	1977	320	\$364.80	\$308.70	\$56.10
F52876		45C	5372	1979	1,792	\$2,042.88	\$1,628.95	\$413.93
CABLE 0050PR 19G 0039-0063PR			TOTAL AIC: 5372		26,092	\$29,744.88	\$28,705.93	\$1,038.95
F52876		45C	5376	1966	2,000	\$2,000.00	\$1,990.24	\$9.76
F52876		45C	5376	1974	25	\$25.00	\$22.68	\$2.32
F52876		45C	5376	1975	65	\$65.00	\$57.75	\$7.25
F52876		45C	5376	1978	20	\$20.00	\$16.45	\$3.55
F52876		45C	5376	1979	62,646	\$62,646.00	\$49,952.75	\$12,693.25
F52876		45C	5376	1993	6,016	\$52,700.16	\$15,514.55	\$37,185.61
F52876		45C	5376	1994	2,440	\$8,954.80	\$2,110.78	\$6,844.02
CABLE 0050PR 22G 0039-0063PR			TOTAL AIC: 5376		73,212	\$126,410.96	\$69,665.21	\$56,745.75
F52876		45C	5378	1971	2,898	\$2,782.08	\$2,659.00	\$123.08
F52876		45C	5378	1978	20	\$19.20	\$15.80	\$3.40
F52876		45C	5378	1979	814	\$781.44	\$623.11	\$158.33
F52876		45C	5378	1997	3,000	\$18,600.00	\$690.69	\$17,909.31
CABLE 0050PR 24G 0039-0063PR			TOTAL AIC: 5378		6,732	\$22,182.72	\$3,988.59	\$18,194.13
F52876		45C	5380	1968	394	\$390.06	\$383.33	\$6.73
F52876		45C	5380	1972	1,096	\$1,085.04	\$1,020.89	\$64.15

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							RESERVE	NET BOOK COST
F52876		45C	5380	1974	3,881	\$3,842.19	\$3,486.06	\$356.13
F52876		45C	5380	1975	2,826	\$2,797.74	\$2,485.68	\$312.06
F52876		45C	5380	1976	1,966	\$1,946.34	\$1,689.66	\$256.68
F52876		45C	5380	1980	40	\$39.60	\$30.50	\$9.10
F52876		45C	5380	1983	270	\$753.30	\$542.62	\$210.68
F52876		45C	5380	1990	452	\$1,848.68	\$833.46	\$1,015.22
CABLE 0050PR 26G 0039-0063PR			TOTAL AIC: 5380		10,925	\$12,702.95	\$10,472.20	\$2,230.75
F52876		45C	5386	1966	32,787	\$51,803.46	\$51,550.65	\$252.81
F52876		45C	5386	1968	300	\$474.00	\$465.82	\$8.18
F52876		45C	5386	1979	41,435	\$65,467.30	\$52,202.41	\$13,264.89
F52876		45C	5386	1981	46	\$72.68	\$53.88	\$18.80
CABLE 0075PR 19G 0064-0088PR			TOTAL AIC: 5386		74,568	\$117,817.44	\$104,272.76	\$13,544.68
F52876		45C	5390	1969	3,033	\$3,791.25	\$3,699.10	\$92.15
F52876		45C	5390	1974	16,287	\$20,358.75	\$18,471.69	\$1,887.06
F52876		45C	5390	1977	26,110	\$32,637.50	\$27,618.36	\$5,019.14
F52876		45C	5390	1979	30	\$37.50	\$29.90	\$7.60
CABLE 0075PR 22G 0064-0088PR			TOTAL AIC: 5390		45,460	\$56,825.00	\$49,819.05	\$7,005.95
F52876		45C	5402	1966	15,103	\$35,341.02	\$35,168.55	\$172.47
CABLE 0100PR 19G 0089-0125PR			TOTAL AIC: 5402		15,103	\$35,341.02	\$35,168.55	\$172.47
F52876		45C	5406	1977	34,166	\$54,665.60	\$46,258.88	\$8,406.72
F52876		45C	5406	1979	49,344	\$78,950.40	\$62,953.58	\$15,996.82
F52876		45C	5406	1984	200	\$1,680.00	\$1,157.29	\$522.71
F52876		45C	5406	1990	9,260	\$42,503.40	\$19,162.26	\$23,341.14
F52876		45C	5406	1997	42	\$449.82	\$16.70	\$433.12
CABLE 0100PR 22G 0089-0125PR			TOTAL AIC: 5406		93,012	\$178,249.22	\$129,548.70	\$48,700.52
F52876		45C	5408	1977	500	\$830.00	\$702.36	\$127.64
F52876		45C	5408	1993	1,199	\$7,241.96	\$2,131.98	\$5,109.98

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							RESERVE	NET BOOK COST
F52876		45C	5408	1994	65	\$372.45	\$87.79	\$284.66
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		1,764	\$8,444.41	\$2,922.13	\$5,522.28
F52876		45C	5412	1974	2,280	\$3,237.60	\$2,937.51	\$300.09
F52876		45C	5412	1975	1,406	\$1,996.52	\$1,773.83	\$222.69
F52876		45C	5412	1976	1,444	\$2,050.48	\$1,780.07	\$270.41
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		5,130	\$7,284.60	\$6,491.40	\$793.20
F52876		45C	5418	1966	1,560	\$4,617.60	\$4,595.07	\$22.53
	CABLE 0150PR 19G 0126-0175PR		TOTAL AIC: 5418		1,560	\$4,617.60	\$4,595.07	\$22.53
F52876		45C	5422	1969	520	\$1,019.20	\$994.43	\$24.77
F52876		45C	5422	1977	302	\$591.92	\$500.89	\$91.03
	CABLE 0150PR 22G 0126-0175PR		TOTAL AIC: 5422		822	\$1,611.12	\$1,495.32	\$115.80
F52876		45C	5426	1977	30	\$46.80	\$39.60	\$7.20
	CABLE 0150PR 26G 0126-0175PR		TOTAL AIC: 5426		30	\$46.80	\$39.60	\$7.20
F52876		45C	5434	1974	15	\$40.20	\$36.47	\$3.73
F52876		45C	5434	1979	1,822	\$4,882.96	\$3,893.58	\$989.38
	CABLE 0200PR 22G 0176-0250PR		TOTAL AIC: 5434		1,837	\$4,923.16	\$3,930.06	\$993.10
F52876		45C	5436	1980	20	\$50.40	\$38.82	\$11.58
F52876		45C	5436	1987	382	\$2,612.88	\$1,518.40	\$1,094.48
F52876		45C	5436	1993	90	\$950.40	\$279.79	\$670.61
	CABLE 0200PR 24G 0176-0250PR		TOTAL AIC: 5436		492	\$3,613.68	\$1,837.02	\$1,776.66
F52876		45C	5438	1959	794	\$1,413.32	\$1,413.32	\$0.00
F52876		45C	5438	1974	456	\$811.68	\$736.45	\$75.23
F52876		45C	5438	1975	440	\$783.20	\$695.84	\$87.36

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							RESERVE	NET BOOK COST
	CABLE 0200PR 28G 0176-0250PR		TOTAL AIC: 5438		1,690	\$3,008.20	\$2,845.61	\$162.59
F52876		45C	5462	1993	884	\$11,774.88	\$3,466.44	\$8,308.44
	CABLE 0400PR 24G 0351-0425PR		TOTAL AIC: 5462		884	\$11,774.88	\$3,466.44	\$8,308.44
	TOTAL FRC: 45C				1,476,637	\$1,743,844.44	\$907,049.17	\$836,795.27
	TOTAL ACCOUNT: 2423 BURIED CABLE MET				1,476,637	\$1,743,844.44	\$907,049.17	\$836,795.27
F52876	2423 BURIED CABLE NON ME	845C	5012	1991	14,048	\$65,885.12	\$33,545.79	\$32,339.33
	CABLE FIBER OPTIC 0012 FIBERS		TOTAL AIC: 5012		14,048	\$65,885.12	\$33,545.79	\$32,339.33
F52876		845C	5024	1993	156,821	\$509,668.25	\$189,590.60	\$320,077.65
	CABLE FIBER OPTIC 0024 FIBERS		TOTAL AIC: 5024		156,821	\$509,668.25	\$189,590.60	\$320,077.65
F52876		845C	5048	1993	1,106	\$4,357.64	\$1,620.99	\$2,736.65
	CABLE FIBER OPTIC 0048 FIBERS		TOTAL AIC: 5048		1,106	\$4,357.64	\$1,620.99	\$2,736.65
	TOTAL FRC: 845C				171,975	\$579,911.01	\$224,757.39	\$355,153.62
	TOTAL ACCOUNT: 2423 BURIED CABLE NON MET				171,975	\$579,911.01	\$224,757.39	\$355,153.62
F52876	2426 INTRA BLDG CA MET	62C	2101	1901	1	\$344.04	\$323.73	\$20.31
	TERMINAL BLDG INSIDE 00150PR 00126		TOTAL AIC: 2101		1	\$344.04	\$323.73	\$20.31
F52876		62C	2102	1901	1	\$488.25	\$459.43	\$28.82

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							RESERVE	NET BOOK COST
	TERMINAL BLDG INSIDE 00200PR 00176		TOTAL AIC: 2102		1	\$488.25	\$459.43	\$28.82
F52876		62C	5332	1972	74	\$71.78	\$71.78	\$0.00
	CABLE 0011PR 24G 0009-0013PR		TOTAL AIC: 5332		74	\$71.78	\$71.78	\$0.00
F52876		62C	5356	1979	483	\$574.77	\$548.97	\$25.80
	CABLE 0025PR 19G 0021-0038PR		TOTAL AIC: 5356		483	\$574.77	\$548.97	\$25.80
F52876		62C	5362	1974	620	\$954.80	\$954.80	\$0.00
F52876		62C	5362	1990	30	\$316.20	\$196.84	\$119.36
	CABLE 0025PR 24G 0021-0038PR		TOTAL AIC: 5362		650	\$1,271.00	\$1,151.64	\$119.36
F52876		62C	5366	1976	290	\$1,160.00	\$1,146.30	\$13.70
F52876		62C	5366	1979	72	\$288.00	\$275.07	\$12.93
	CABLE 0025PR 26G 0021-0038PR		TOTAL AIC: 5366		362	\$1,448.00	\$1,421.38	\$26.62
F52876		62C	5412	1977	10	\$28.70	\$28.06	\$0.64
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		10	\$28.70	\$28.06	\$0.64
	TOTAL FRC: 62C				1,581	\$4,226.54	\$4,004.99	\$221.55
	TOTAL ACCOUNT: 2426 INTRA BLDG CA MET				1,581	\$4,226.54	\$4,004.99	\$221.55
F52876	2426 INTRA BLDG CABLE NO	862C	5012	1991	40	\$485.60	\$286.78	\$198.82
	CABLE FIBER OPTIC 0012 FIBERS		TOTAL AIC: 5012		40	\$485.60	\$286.78	\$198.82
	TOTAL FRC: 862C				40	\$485.60	\$286.78	\$198.82

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	TOTAL ACCOUNT: 2426 INTRA BLDG CABLE NON MET				40	\$485.60	\$286.78	\$198.82
F52876	2431 AERIAL WIRE	3C	2901	1901	500	\$40.00	\$37.14	\$2.86
	WIRE AERIAL 0001PR 0001-0002PR		TOTAL AIC: 2901		500	\$40.00	\$37.14	\$2.86
	TOTAL FRC: 3C				500	\$40.00	\$37.14	\$2.86
	TOTAL ACCOUNT: 2431 AERIAL WIRE				500	\$40.00	\$37.14	\$2.86
F52876	2441 CONDUIT SYSTEMS	4C	2602	1991	1,675	\$3,266.25	\$404.84	\$2,861.41
F52876		4C	2602	1993	720	\$7,552.80	\$651.17	\$6,901.63
	CONDUIT 002 DUCT		TOTAL AIC: 2602		2,395	\$10,819.05	\$1,056.01	\$9,763.04
F52876		4C	2604	1993	490	\$11,000.50	\$948.42	\$10,052.08
	CONDUIT 004 THRU 005 DUCT		TOTAL AIC: 2604		490	\$11,000.50	\$948.42	\$10,052.08
F52876		4C	2608	1993	20	\$686.00	\$59.14	\$626.86
	CONDUIT 008 DUCT		TOTAL AIC: 2608		20	\$686.00	\$59.14	\$626.86
F52876		4C	2655	1991	3	\$1,109.04	\$137.46	\$971.58
F52876		4C	2655	1993	3	\$2,235.21	\$192.71	\$2,042.50
	HANDHOLE ALL SIZES (4C ONLY)		TOTAL AIC: 2655		6	\$3,344.25	\$330.17	\$3,014.08
F52876		4C	2656	1993	1	\$19,482.13	\$1,679.67	\$17,802.47
	MANHOLE ALL TYPES AND SIZES		TOTAL AIC: 2656		1	\$19,482.13	\$1,679.67	\$17,802.47
	TOTAL FRC: 4C				2,912	\$45,331.93	\$4,073.41	\$41,258.52

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 Restricted - Do Not Copy

See Confidentiality Restrictions in Confidentiality Agreement and in Confidential Offering Memorandum



COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WYNDND  
 BUYER: UNKNOWN  
 VIEW: WYNDND J98

**SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998**

						JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL ACCOUNT: 2441 CONDUIT SYSTEMS					2,912	\$45,331.93	\$4,073.41	\$41,258.52
TOTAL LOCATION: F52876					1,665,361	\$2,473,554.78	\$1,195,532.90	\$1,278,021.88
F52878	2362 OTHER TERM EQUIP	858C		1992		\$41,162.92	\$30,800.63	\$10,362.29
F52878		858C		1993		\$12,809.86	\$8,196.47	\$4,613.39
TOTAL FRC: 858C						\$53,972.78	\$38,997.10	\$14,975.68
TOTAL ACCOUNT: 2362 OTHER TERM EQUIP						\$53,972.78	\$38,997.10	\$14,975.68
TOTAL LOCATION: F52878						\$53,972.78	\$38,997.10	\$14,975.68
F52882	2111 LAND	20C		1991		\$12,217.40	\$0.00	\$12,217.40
F52882		20C		1992		\$257.00	\$0.00	\$257.00
TOTAL FRC: 20C						\$12,474.40	\$0.00	\$12,474.40
TOTAL ACCOUNT: 2111 LAND						\$12,474.40	\$0.00	\$12,474.40
F52882	2121 BUILDINGS	210C		1992		\$82,191.06	\$11,242.64	\$70,948.42
F52882		210C		1993		\$1,934.11	\$276.88	\$1,657.23
F52882		210C		1995		\$30,917.00	\$1,491.94	\$29,425.06
F52882		210C		1997		\$6,342.73	\$74.41	\$6,268.32
TOTAL FRC: 210C						\$121,384.90	\$13,085.87	\$108,299.03
TOTAL ACCOUNT: 2121 BUILDINGS						\$121,384.90	\$13,085.87	\$108,299.03
F52882	2212 DIGITAL SW EQUIP	377C		1987		\$843.15	\$745.83	\$97.32

Private/Confidential  
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See Confidentiality Restrictions in Confidentiality Agreement and in Confidential Offering Memorandum

COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WYNDND  
 BUYER: UNKNOWN  
 VIEW: WYNDND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F52882		377C		1989		\$1,581.45	\$1,252.83	\$328.62
F52882		377C		1992		\$8,327.29	\$5,021.95	\$3,305.34
F52882		377C		1993		\$199,970.34	\$104,575.14	\$95,395.20
F52882		377C		1994		\$16,899.75	\$7,307.08	\$9,592.67
F52882		377C		1995		\$113,176.85	\$37,327.07	\$75,849.78
F52882		377C		1997		\$1,212.75	\$95.10	\$1,117.65
TOTAL FRC: 377C						\$342,011.58	\$156,324.99	\$185,686.59
TOTAL ACCOUNT: 2212 DIGITAL SW EQUIP						\$342,011.58	\$156,324.99	\$185,686.59
F52882	2232 CIRCUIT DIGITAL	357C		1991		\$44.01	\$34.65	\$9.36
F52882		357C		1992		\$2,007.01	\$1,474.47	\$532.54
F52882		357C		1993		\$111,269.43	\$74,552.55	\$36,716.88
F52882		357C		1994		\$1,928.05	\$1,134.37	\$793.68
TOTAL FRC: 357C						\$115,248.50	\$77,196.04	\$38,052.46
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$115,248.50	\$77,196.04	\$38,052.46
F52882	2232 CIRCUIT ANALOG	57C		1993		\$69,689.13	\$36,032.84	\$33,656.29
F52882		57C		1995		\$3,000.00	\$1,063.74	\$1,936.26
TOTAL FRC: 57C						\$72,689.13	\$37,096.58	\$35,592.55
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$72,689.13	\$37,096.58	\$35,592.55
TOTAL LOCATION: F52882						\$663,808.51	\$283,703.48	\$380,105.03
GRAND TOTAL					1,665,361	\$3,191,336.07	\$1,518,233.48	\$1,673,102.59

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See Confidentiality Restrictions in Confidentiality Agreement and in Confidential Offering Memorandum

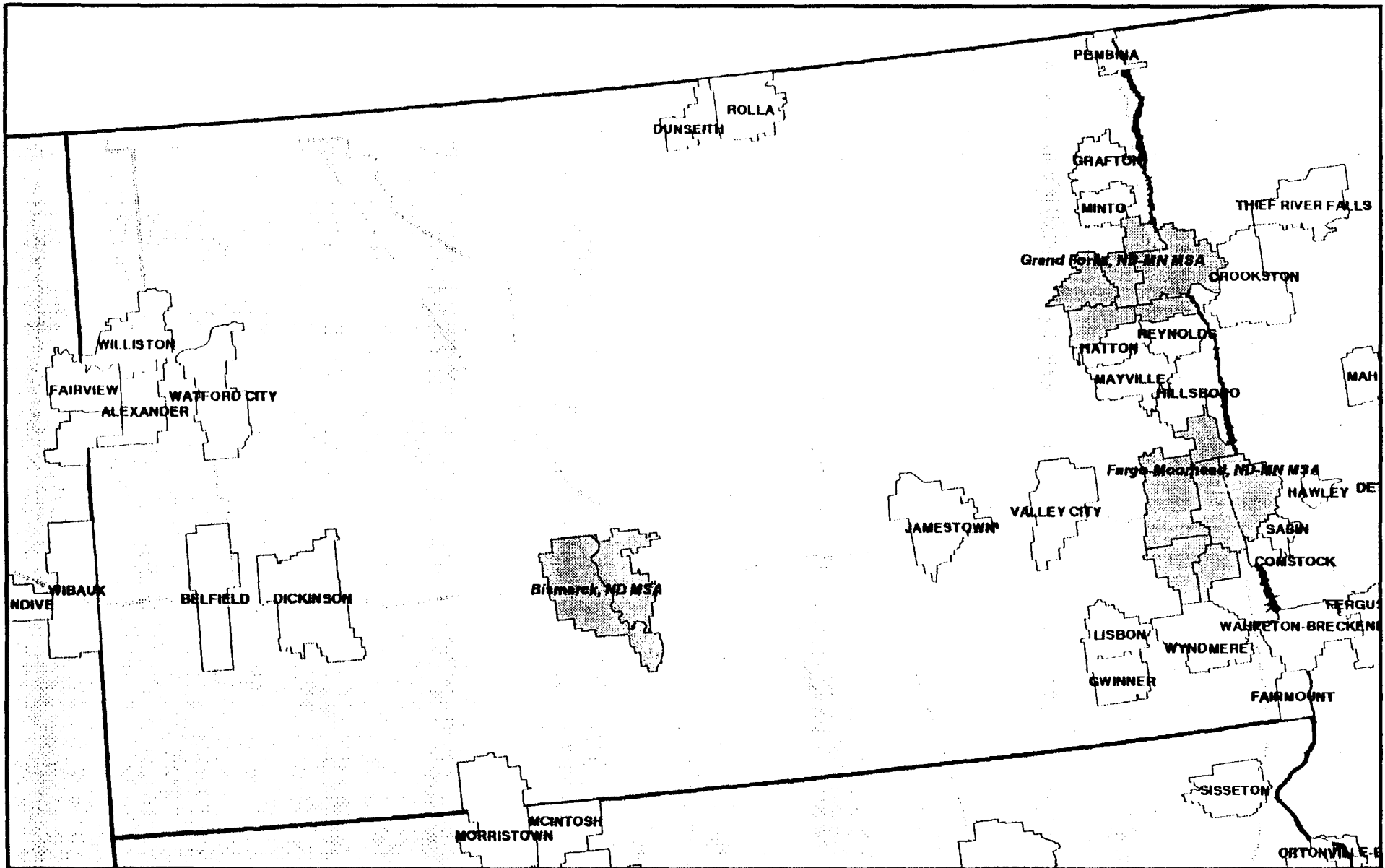
## APPENDIX C

### MAP

**EXHIBIT 1**

**STATE ORDERS AND LETTERS**

# North Dakota



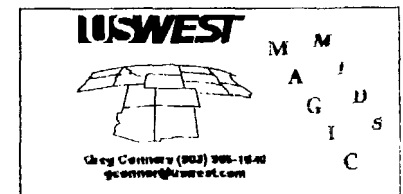
**U S WEST Wire Centers  
in Rural Areas  
Rural Optimization Project**

**USWEST**



## Legend

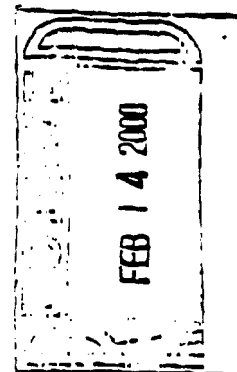
- U S WEST Rural
- U S WEST Proposed Transaction
- U S WEST MSA
- Highway



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Gregory Scott  
Edward A. Garvey  
Joel Jacobs  
Marshall Johnson  
LeRoy Koppendrayer

Chair  
Commissioner  
Commissioner  
Commissioner  
Commissioner



Kevin Saville  
US WEST Communications, Inc.  
200 South Fifth Street, Room 395  
Minneapolis, Minnesota 55402

SERVICE DATE: FEB 11 2000

DOCKET NO. P-5316, 421/M-00-89

Angelo Rella-Director, Regulatory Affairs  
Citizens Communications  
137 Harrison Street, PO Box 609  
Jolnestown, New York 12095

In the Matter of a Request by US WEST Communications, Inc. and Citizens  
Telecommunications Company for a Statement from the Minnesota Public Utilities  
Commission That It Does Not Object to the Federal Communications Commission Granting a  
Study Area Waiver Associated with the Sale of Local Exchanges in North Dakota

The above entitled matter has been considered by the Commission and the following  
disposition made:

**Approved. The Commission has no objection to the FCC granting study  
area waivers to USWC for the Pembina and Fairmount, North Dakota exchanges**

The Commission agrees with and adopts the recommendations of the Department of Commerce  
which are attached and hereby incorporated in the Order.

BY ORDER OF THE COMMISSION

Burl W. Haar  
Executive Secretary

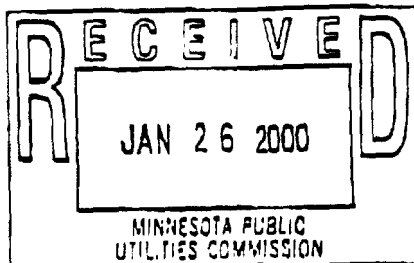
(S E A L)

This document can be made available in alternative formats (i.e., large print or audio tape) by  
calling (651) 297-4596 (voice), (651) 297-1200 (TTY), or 1-800-627-3529 (TTY relay service).



## MINNESOTA DEPARTMENT OF COMMERCE

January 26, 2000



Burl W. Haar  
Executive Secretary  
Minnesota Public Utilities Commission  
350 Metro Square Building  
121 7th Place East  
St. Paul, Minnesota 55101-2147

RE: Comments of the Minnesota Department of Commerce  
Docket No. P5316,421/M-00-89

Dear Dr. Haar:

Attached are the comments of the Department of Commerce in the following matter:

The joint petition of U S WEST Communications, Inc. and Citizens Telecommunications Company requesting a statement from the Minnesota Public Utilities Commission that it does not object to the Federal Communications Commission granting a study area waiver associated with the sale of local exchanges in North Dakota.

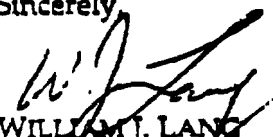
The petition was filed on January 14, 2000. The petitioners are:

Kevin Saville  
U S WEST Communications, Inc.  
200 South Fifth Street, Room 395  
Minneapolis, Minnesota 55402

Angelo Rella, Director  
Regulatory and Government Affairs  
Citizens Communications  
137 Harrison Street, PO Box 609  
Jolnstown, New York 12095

The Department recommends approval and is available to answer any questions the Commission may have.

Sincerely,

  
WILLIAM J. LANE  
FINANCIAL ANALYST

WJL/jd  
Attachment



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE  
MINNESOTA DEPARTMENT OF COMMERCE

DOCKET NO. P5316,421/M-00-89

I. DEPARTMENT ANALYSIS

On November 24, 1999, U S WEST Communications, Inc. (USWC) filed a petition, pursuant to 47 C.F.R. § 63.71, with the Federal Communications Commission (FCC) requesting a certificate to transfer eight local exchanges in North Dakota to Citizens Telecommunications Company (Citizens).

The eight North Dakota exchanges serve approximately 17,000 access lines, with approximately 122 access lines serving Minnesota customers. The exchanges are located in the following North Dakota communities: Alexander, Fairmount, Gwinner, Lisbon, Pembina, Watford City, Williston and Wymore.

All of these exchanges for Minnesota regulatory purposes have historically been classified as "Border Exchanges." Typically, any regulatory matters involving border exchanges have been kept under the jurisdiction of the primary state of location. The Minnesota Public Utilities Commission (MPUC) has generally accepted the decisions of other state commissions in these matters, while reserving the right to make its own decisions when the interests of Minnesota customers are affected by the action of other state commissions.

The transfer of the North Dakota exchanges is conditioned on the receipt of necessary approvals from the FCC. The parties will file with the FCC a petition for study area waivers allowing USWC to delete the Minnesota portion of the Pembina and Fairmount areas from the study area, and allow Citizens to reflect these areas as part of its study area. In a June 21, 1995 Order the FCC indicated that such a petition will not be accepted unless the "affected" state authority has stated that it does not object to the proposed reconfiguration of study area boundaries. The "affected" state authority in this transaction is primarily the North Dakota Public Service Commission. Based on previous exchange sales, however, the parties believe that the FCC will also consider



the MPUC to be an "affected" state authority, due to the fact that approximately 122 Minnesota residents are served out of the Pembina and Fairmount, North Dakota exchanges.

USWC and Citizens request that the MPUC issue a statement that it does not object to the FCC granting study area waivers involving study area boundaries affecting the Pembina and Fairmount, North Dakota exchanges.

The Department of Commerce (Department) does not object to a reconfiguration of the study area boundaries for the Pembina and Fairmount, North Dakota exchanges in that inclusion with the Citizens study area coincides with the ownership and operation of these rural exchanges.

## II. RECOMMENDATION

The Department of Commerce recommends that the Minnesota Public Utilities Commission issue an Order indicating no objection to the FCC granting study area waivers to U S WEST Communications, Inc. for the Pembina and Fairmount, North Dakota Exchanges.

/jd

STATE OF MINNESOTA )  
 ) ss  
COUNTY OF RAMSEY )

**AFFIDAVIT OF SERVICE**

**I, Kathy Brengman, on the 26th day of January, 2000, served the attached MN Department of Commerce Letter**

**DOCKET NUMBER: P5316,421/M-00-89**

XX by depositing in the United States Mail at the City of St. Paul,  
a true and correct copy thereof, properly enveloped with  
postage prepaid  
XX by personal service (MN PUC)  
by delivery service  
by express mail

to all persons at the address indicated below and/or on the attached list:

**see attached list**

Arthur Brengman

P5316,421/M-00-89

Paul J. Mahoney  
MEANS  
10300 6<sup>th</sup> Avenue North  
Plymouth, MN 55441

Jeffrey T. Nodland  
Firstcom, Inc.  
100 Washington Avenue South  
Room 2200  
Minneapolis, MN 55402

Burl W. Haar, Exec Sec  
MN Public Utilities Commission  
350 Metro Square Bldg  
121 7th Place East  
St. Paul, MN 55101

Richard Parran, Jr.  
Fibercom Incorporated  
10210 Crosstown Circle  
Room 200  
Eden Prairie, MN 55355

John Van de North, Jr.  
Briggs & Morgan  
332 Minnesota Street  
Suite 2200  
St. Paul, MN 55101

Kathy Brengman  
MN Dept of Commerce  
200 Metro Square Bldg  
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Carrie Rice  
Crystal Communications  
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Gena Doyscher  
ETI dba FTI  
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Greg Merz  
Gray, Plant, and Mooty  
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Angelo Rella  
Citizens Communications  
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PO Box 609  
Jonestown, NY 12095

Cecil O. Simpson, Jr.  
US Army Leg Svcs Agency  
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Room 523  
Arlington, VA 22203

Scott Brenner  
U S WEST Communications, Inc.  
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Minneapolis, MN 55402

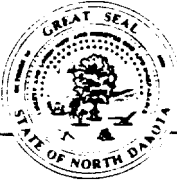
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Teresa Lynch  
AT&T Communications  
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9<sup>th</sup> Floor  
Minneapolis, MN 55402

William Flynn  
MBUUC  
80 South 8<sup>th</sup> Street  
Suite 4200  
Minneapolis, MN 55402



# Public Service Commission

## State of North Dakota

### COMMISSIONERS

Bruce Hagen  
President  
Susan E. Wefald  
Leo M. Reinhold

600 E Boulevard Ave. Dept.  
Bismarck, North Dakota 58505-0  
e-mail: [mismail.sab@oracle.psc.state.n](mailto:mismail.sab@oracle.psc.state.n)  
TDD 800-366-6  
Fax 701-328-2  
Phone 701-328-2  
Executive Secre  
Jon H. Mi

February 9, 2000

Katherine Schroder  
Deputy Chief Accounting Policy Division  
Federal Communications Commission  
445 12<sup>th</sup> Street SW  
Washington, D.C. 20554

Re: Sale of U S WEST Communications, Inc. Exchanges in North Dakota

Dear Ms. Schroder:

By this letter the North Dakota Public Service Commission (NDPSC) notifies the Federal Communications Commission that the NDPSC recently approved the sale of eight North Dakota telephone exchanges (Williston, Alexander, Watford City, Wyndmere, Fairmount, Lisbon, Gwinner and Pembina) by U S WEST to Citizens Telecommunications of North Dakota.

The NDPSC has no objection to the removal of the named exchanges from U S WEST's study area and the addition of those exchanges to the appropriate study area(s) of the acquiring company.

Sincerely

  
Susan Wefald  
Commissioner

  
Bruce Hagen  
President

  
Leo M. Reinhold  
Commissioner

Cc: U S WEST Communications, Inc.  
Citizens Telecommunications of North Dakota

**STATE OF NORTH DAKOTA**  
**PUBLIC SERVICE COMMISSION**

**Citizens Telecommunications Company of North  
Dakota  
Local Exchange PC&N Transfer  
Application**

**Case No. PU-2173-99-520**

**FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER**

**January 26, 2000**

**Appearances**

Commissioners Bruce Hagen, Susan E. Wefald and Leo M. Reinbold.

Charles A. Hoffman, Attorney at Law, Maslon Edelman Borman & Brand, 3300 Norwest Center, 90 South Seventh Street, Minneapolis, Minnesota 55402, and Susan M. Redner Mikes, Associate General Counsel, Citizens Utilities Company, 3 High Ridge Park, Stamford, Connecticut 06905, on behalf of Citizens Telecommunications Company of North Dakota.

William W. Binek, Chief Counsel, Public Service Commission, State Capitol, 600 E. Boulevard Avenue, Bismarck, North Dakota 58505, on behalf of the Public Service Commission.

Allen C. Hoberg, Administrative Law Judge, Office of Administrative Hearings, 1707 North 9<sup>th</sup> Street, Bismarck, North Dakota 58501-1882, as procedural Hearing Officer.

**Preliminary Statement**

On September 15, 1999, Citizens Telecommunications Company of North Dakota (CTCND) filed with the Public Service Commission an application for transfer of certain certificates of public convenience and necessity currently held by U S WEST Communications, Inc. (U S WEST) for the provision of local exchange services in certain areas of North Dakota. This application was docketed as Case No. PU-2173-99-520.

On September 22, 1999, the Commission issued a Notice of Hearing, scheduling public input meetings and a public hearing on the application. Public input meetings

**29 PU-2173-99-520**

Pages: 5

01/26/2000

Public Service Commission

Findings of Fact, Conclusions of Law and  
Order

CC: Comm Legal PUD (3)

were held in Williston, North Dakota on October 18, 1999, in Pembina, North Dakota on October 21, 1999, and Lisbon, North Dakota on October 22, 1999. The technical hearing was scheduled for November 1, 1999 in the Commission Hearing Room, 12<sup>th</sup> Floor, State Capitol, Bismarck, North Dakota.

The Notice of Hearing identified the following issues to be considered:

1. Fitness and ability of the transferees to provide service.
2. Adequacy of the proposed service.
3. The technical, financial and managerial ability of the transferees to provide service.

On September 22, 1999, the staff Director of Accounting filed a memorandum concerning the financial ability of CTCND to provide the service in question.

On November 1, 1999, a technical hearing on the application to transfer certificates was held as scheduled. At the hearing, CTCND filed an amendment to its application requesting transfer of existing certificates of public convenience and necessity from U S WEST to CTCND rather than granting new certificates.

On November 26, 1999, CTCND filed an amendment to its application to request authority to provide service to North Dakota customers whose service is provided out of GTE exchanges in Minnesota.

### **Findings of Fact**

1. U S WEST currently holds certificates of public convenience and necessity to provide local exchange service in the Alexander, Fairmount, Gwinner, Lisbon, Pembina, Watford City, Williston and Wyndmere, North Dakota exchanges. U S WEST also serves North Dakota residents through U S WEST's Fairview, MT exchange. CTCND and Citizens Telecommunications Company of Montana (CTCMT) and U S WEST have agreed that CTCND will purchase the Alexander, Fairmount, Gwinner, Lisbon, Pembina, Watford City, Williston and Wyndmere, North Dakota exchanges and CTCMT will purchase the Fairview, MT exchange from U S WEST.

2. CTCND and CTCMT are wholly owned subsidiaries of Citizens Utility Company (Citizens), a diversified public utility that currently provides telecommunications, gas, electric, water and wastewater services to approximately 1.9 million customers in 22 states. Citizens, through its subsidiaries, currently operates as an incumbent local exchange company in thirteen states and provides local and long distance telecommunications service to approximately one million access lines.

3. CTCND and CTCMT will provide all exchange services presently provided by US West Communications on the date of transfer.

4. CTCND and CTCMT intend to adopt the existing tariff of US West Communications and there will be no rate change upon the acquisition.

5. CTCND and CTCMT expressed their intent to provide broadband/DSL services in the future when there is sufficient demand to make it possible to provide these services at an affordable cost.

6. CTCND and CTCMT will provide directory services in one or more different ways:

- a. CTCND and CTCMT will publish a directory and US West Dex will not;
- b. CTCND and CTCMT and Dex will both publish a directory;
- c. Dex will publish a directory and CTCND and CTCMT will not; and
- d. CTCND and CTCMT will use a third-party to publish a directory.

The net result is that Citizens' North Dakota customers will be listed in at least one directory if they so desire.

7. CTCND stated its intention to invest approximately \$10 million in the North Dakota exchanges in the first three years of ownership. Some of this capital investment will be used to perform deferred maintenance and the rest will be used to upgrade the network to provide enhanced services.

8. Citizens' present financial condition was presented in the record with the 1998 Annual Report and Form 10K, as well as Citizens' 1999 second quarter 10Q, both of which were provided as exhibits to the Application. Citizens had 1998 operating revenues of \$1.542 billion. Citizens is rated A+ by Standard & Poor's and A2 by Moody's Investment Services.

9. The September 22, 1999, memorandum of the staff Director of Accounting indicated that CTCND as a subsidiary of Citizens has the financial ability to provide telecommunications service in North Dakota.

10. Citizens, through its subsidiaries, has successfully operated local telephone exchanges in smaller communities for 60 years.

11. CTCND and CTCMT will utilize its existing customer call center in Kingman, Arizona to receive requests for service. Also existing centers in Elk Grove, California and Sherburne, New York will provide repair reporting services for the North Dakota exchanges. These service centers have been in operation for many years and are experienced in providing these services.

12. CTCND and CTCMT will maintain 24-hour year-round monitoring of its network through monitoring centers in Johnstown, New York and Dallas, Texas. Many network problems can be corrected directly from the national network monitoring center.

CTCND and CTCMT will make every reasonable effort to retain the experienced US West personnel in North Dakota who provided service to the affected exchanges.

13. The Commission finds that CTCND and CTCMT are fit and able to provide service.

14. The Commission finds that CTCND and CTCMT have the technical, financial and managerial ability to provide service.

15. The Commission finds that the proposed service is adequate.

16. With respect to the request by CTCND on behalf of Citizens Telecommunications Company of Minnesota for authority to provide service to North Dakota customers whose service is provided out of GTE exchanges in Minnesota, the Commission finds that such a request should be made by Citizens Telecommunications Company of Minnesota in conjunction with its acquisition of the GTE of Minnesota properties.

From the foregoing Findings of Fact, the Commission makes the following:

### **Conclusions Of Law**

1. The Commission has jurisdiction of the parties and subject matter of this proceeding.

2. As recognized by the Commission in Case No. PU-452-96-83 and other cases after Congress' 1996 enactment of 47 U.S.C. 253, the Commission considers only fitness and ability of the applicant to provide service, adequacy of the proposed service, and the technical, financial and managerial ability of the applicant to provide service in cases of applications for certificates of public convenience and necessity.

3. Citizens Telecommunications Company of North Dakota and Citizens Telecommunications Company of Montana have the technical, financial and managerial fitness and ability to provide telecommunications services in the exchanges currently served by U S WEST Communications, Inc.

4. The proposed service is adequate.

5. Citizens Telecommunications Company of North Dakota, Citizens Telecommunications Company of Montana, and U S WEST Communications, Inc. are entitled to the transfer of certificates of public convenience and necessity from U S WEST to Citizens Telecommunications Company of North Dakota and Citizens Telecommunications Company of Montana.



Based on the foregoing Findings of Fact and Conclusions of Law the Commission issues the following:

### Order

The Commission orders that the application for transfer of Certificates of Public Convenience and Necessity to provide local exchange service in the Alexander, Fairmount, Gwinner, Lisbon, Pembina, Watford City, Williston and Wyndmere, North Dakota exchanges and to provide local exchange service to North Dakota residents through the Fairview, Montana exchange is approved, effective with the date that the acquisition transactions are complete. Certificates of public convenience and necessity implementing this order will be issued upon notification by the applicants that the transactions are complete.

### PUBLIC SERVICE COMMISSION

		
Susan E. Wefald Commissioner	Bruce Hagen President	Leo M. Reinbold Commissioner

### **CERTIFICATE OF SERVICE**

I, Kelseau Powe, Jr., do hereby certify that on this 15<sup>th</sup> day of February, 2000, I have caused a copy of the foregoing **EXPEDITED JOINT PETITION FOR WAIVERS** to be served, via hand delivery or first class United States mail, postage prepaid, upon the persons listed on the attached service list.



Kelseau Powe, Jr.

**\*Served via hand delivery**

\*Lawrence E. Strickling  
Federal Communications Commission  
Room 5-C345  
Portals II  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

\*L. Charles Keller  
Federal Communications Commission  
Room 6-A207  
Portals II  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

\*Marty Schwimmer  
Federal Communications Commission  
Room 6-A336  
Portals II  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

\*Al McCloud  
Federal Communications Commission  
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445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

\*Irene Flannery  
Federal Communications Commission  
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Washington, DC 20554

\*Sheryl Todd  
Federal Communications Commission  
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\*Adrian Wright  
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\*Jane E. Jackson  
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Edward T. Shafer  
Governor's Office  
State of North Dakota  
600 East Boulevard Avenue  
Bismarck, ND 58505-0001

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